



Trustees' Financial Summary

FY2015-16

Submit ID: 0713-89101336

39 Powell County

0713 Powell County H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Annette Meagher **Phone #:** (406) 846-2757

(Signature)

(Date)

Chair, Board of Trustees: Maureen Mannix

(Signature)

(Date)

County Superintendant Jules Waber

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Prior Period Adjustment	LOCAL		
023	Great Divide Education Services	LOCAL		
038	Montana Digital Academy	LOCAL		
041	Town Pump Grant	LOCAL		
046	A.C.T. Plus Writing Grant	STATE		
047	Higher Ed Foundation-Trophy/Athletics	LOCAL		
049	Rural Education Achievement Program (REAP)	FEDERAL	S358A138213	84.358A
091	Safety and Security Transfer-Revenue	LOCAL		
101	Vo Ed Business/Marketing	STATE		State
111	Vo Ed Agriculture	STATE		State
121	Vo Ed Tech Ed/Industrial Arts	STATE		State
131	Vo Ed Family & Consumer Science	STATE		State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	39-0713-14-15	84.367
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0390713140800	84.367
316	Title I, Part A, Improving Basic Programs	FEDERAL	03907133109	84.010A
317	Title I, Part A, Improving Basic Programs	FEDERAL	03907133110	84.010A
830	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
831	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	180,234.96	17,882.59	312,463.31	
02	Taxes Receivable - Real and Personal (120-149)	46,191.60	4,486.67	2,161.12	
03	Taxes Receivable - Protested (150-159)	302.96	30.26	13.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	226,729.52	22,399.52	314,638.07	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	46,494.56	4,516.93	2,174.76	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	180,234.96	17,882.59	312,463.31	
52	TOTAL FUND BALANCE/EQUITY	180,234.96	17,882.59	312,463.31	
53	TOTAL LIABILITIES AND FUND BALANCE	226,729.52	22,399.52	314,638.07	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(649.05)	121,349.41	(10,446.01)	12,040.70
02	Taxes Receivable - Real and Personal (120-149)	1,383.89			1,241.91
03	Taxes Receivable - Protested (150-159)	10.20			8.98
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			14,128.68	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	745.04	121,349.41	3,682.67	13,291.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,394.09			1,250.89
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(649.05)	121,349.41	3,682.67	12,040.70
52	TOTAL FUND BALANCE/EQUITY	(649.05)	121,349.41	3,682.67	12,040.70
53	TOTAL LIABILITIES AND FUND BALANCE	745.04	121,349.41	3,682.67	13,291.59

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(3,902.33)			0.04
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,695.75			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	793.42			0.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	793.42			0.04
52	TOTAL FUND BALANCE/EQUITY	793.42			0.04
53	TOTAL LIABILITIES AND FUND BALANCE	793.42			0.04

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
		(28)	(29)	(45)	(50)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(13,691.38)	256.71		1,839.18
02	Taxes Receivable - Real and Personal (120-149)	2,833.57			173.65
03	Taxes Receivable - Protested (150-159)	22.02			1.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(10,835.79)	256.71		2,014.13
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,855.59			174.95
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(13,691.38)	256.71		1,839.18
52	TOTAL FUND BALANCE/EQUITY	(13,691.38)	256.71		1,839.18
53	TOTAL LIABILITIES AND FUND BALANCE	(10,835.79)	256.71		2,014.13

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,110,761.84	155,426.04		
02	Taxes Receivable - Real and Personal (120-149)		3,183.60		
03	Taxes Receivable - Protested (150-159)		30.16		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,110,761.84	158,639.80		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3,213.76		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,110,761.84	155,426.04		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,110,761.84	155,426.04		
53	TOTAL LIABILITIES AND FUND BALANCE	4,110,761.84	158,639.80		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			83,346.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			83,346.47	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			83,346.47	
52	TOTAL FUND BALANCE/EQUITY			83,346.47	
53	TOTAL LIABILITIES AND FUND BALANCE			83,346.47	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,858.90	4,863.76		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	34,858.90	4,863.76		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	34,858.90	4,863.76		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	34,858.90	4,863.76		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	34,858.90	4,863.76		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	38,224.44	28,592.94
1111	District Levy - Real Property	946,587.62	957,282.12
1112	District Levy - Personal Property	6,680.88	17,249.15
1190	Penalties and Interest on Taxes	2,638.66	3,412.96
1510	Interest Earnings	153.41	46.16
3110	Direct State Aid	858,650.57	838,172.38
3111	Quality Educator	76,050.00	74,702.66
3112	At Risk Student	8,567.41	7,708.79
3113	Indian Education For All	5,018.40	4,844.16
3114	American Indian Achievement Gap	3,600.00	4,100.00
3115	State Spec Ed Allowable Cost Pymt to Districts	77,925.44	75,847.58
3116	Data For Achievement	3,690.00	4,640.00
3118	Natural Resource Development	6,118.88	9,409.82
3120	State Guaranteed Tax Base Aid	213,812.95	228,258.72
3302	State Payment in Lieu of Taxes - FWP	5,181.17	5,242.09
3444	State School Block Grant	177,624.23	177,624.23
3446	SB96 Block Grant Reimbursement	8,290.67	0.00
4800	Federal Revenue in Lieu of Taxes	2,049.46	1,025.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,440,864.19	2,438,158.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	689,041.96	712,563.16
		2XX	Personal Services - Employee Benefits	197,186.73	206,759.82
		3XX	Purchased Professional and Technical Services	980.00	800.00
		4XX	Purchased Property Services	2,172.99	1,682.62
		5XX	Other Purchased Services	5,129.48	4,746.26
		6XX	Supplies and Materials	30,432.98	23,361.89
		810	Dues and Fees	419.00	528.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	57,531.05	60,089.52
		2XX	Personal Services - Employee Benefits	16,774.51	17,017.79
		5XX	Other Purchased Services	1,073.72	911.49
		6XX	Supplies and Materials	1,984.26	766.01
		810	Dues and Fees	0.00	122.97

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	59,721.00	60,545.36	
		2XX	Personal Services - Employee Benefits	16,680.29	17,004.48	
		5XX	Other Purchased Services	1,084.90	669.84	
		6XX	Supplies and Materials	2,840.08	5,213.14	
		810	Dues and Fees	1,102.00	982.00	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	98,308.59	98,511.65	
		2XX	Personal Services - Employee Benefits	17,919.58	17,508.19	
		3XX	Purchased Professional and Technical Services	5,139.56	7,308.76	
		5XX	Other Purchased Services	39,880.92	46,294.05	
		6XX	Supplies and Materials	939.98	868.78	
		810	Dues and Fees	11,390.00	10,477.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	103,900.12	100,450.06	
		2XX	Personal Services - Employee Benefits	28,433.21	28,211.66	
		3XX	Purchased Professional and Technical Services	16,317.81	12,125.06	
		4XX	Purchased Property Services	7,504.72	7,200.40	
		5XX	Other Purchased Services	10,517.28	6,910.13	
		6XX	Supplies and Materials	12,561.05	12,240.42	
		810	Dues and Fees	3,156.00	2,354.30	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	50,746.58	56,184.42	
		2XX	Personal Services - Employee Benefits	17,592.09	17,033.47	
		3XX	Purchased Professional and Technical Services	15,152.84	11,597.16	
		4XX	Purchased Property Services	6,964.00	7,428.00	
		5XX	Other Purchased Services	2,306.54	1,868.73	
		6XX	Supplies and Materials	521.82	819.68	
		810	Dues and Fees	809.00	746.89	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	126,806.88	142,698.21	
		2XX	Personal Services - Employee Benefits	56,022.77	51,116.96	
		3XX	Purchased Professional and Technical Services	1,973.15	1,151.35	
		4XX	Purchased Property Services	115,959.66	103,556.46	
		5XX	Other Purchased Services	2,899.17	2,209.44	
		6XX	Supplies and Materials	24,347.81	18,868.67	
		810	Dues and Fees	198.00	204.00	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	159,041.22	158,871.08	
		2XX	Personal Services - Employee Benefits	33,776.75	34,245.12	
		5XX	Other Purchased Services	160.90	273.90	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	5,602.47	1,813.01
			810 Dues and Fees	229.50	298.35
	316 Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	4,760.00	2,850.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	864.76
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	140,543.93	145,258.48
			2XX Personal Services - Employee Benefits	49,542.57	50,825.40
			3XX Purchased Professional and Technical Services	845.00	740.48
			4XX Purchased Property Services	4.36	1,492.50
			5XX Other Purchased Services	5,624.21	6,109.23
			6XX Supplies and Materials	24,691.33	9,391.81
			810 Dues and Fees	850.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	27,320.91	28,554.03
			2XX Personal Services - Employee Benefits	2,403.42	416.60
			5XX Other Purchased Services	0.00	39.83
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	75,254.59	73,763.20
			2XX Personal Services - Employee Benefits	2,557.72	1,410.59
			3XX Purchased Professional and Technical Services	238.00	665.00
			4XX Purchased Property Services	699.37	11,528.30
			5XX Other Purchased Services	17,090.37	3,154.28
			6XX Supplies and Materials	17,550.33	24,405.90
			810 Dues and Fees	3,640.00	3,500.00
001 Prior Period Adjustment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	39,176.36	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	4,496.60	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	4,807.50	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,518.74	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX Personal Services - Salaries	11,685.97	0.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,207.66	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,507,743.86</u>	<u>2,440,180.10</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					182,256.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,438,158.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,440,180.10	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					180,234.96	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	3,828.29	2,859.41
	1111 District Levy - Real Property	99,894.82	95,751.67
	1112 District Levy - Personal Property	673.04	1,755.68
	1190 Penalties and Interest on Taxes	264.41	353.06
	1410 Individual Transportation Fees	888.85	0.00
	1510 Interest Earnings	95.24	23.73
	2220 County On-Schedule Trans Reimb	12,810.36	9,756.82
	3210 State On-Schedule Trans Reimb	12,813.39	9,756.83
	3302 State Payment in Lieu of Taxes - FWP	482.86	544.36
	3444 State School Block Grant	8,410.49	8,410.49
	3446 SB96 Block Grant Reimbursement	772.65	0.00
	4800 Federal Revenue in Lieu of Taxes	201.70	102.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		141,136.10	129,314.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	8,943.02	11,920.59
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	5,676.05	7,000.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,598.16	6,803.33
		27XX Student Transportation Services			
			5XX Other Purchased Services	119,455.70	112,615.60
			6XX Supplies and Materials	3,333.96	4,397.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				142,006.89	142,737.41



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					31,305.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					129,314.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,737.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,882.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,363.24	1,347.61
	1111 District Levy - Real Property	58,475.39	43,594.31
	1112 District Levy - Personal Property	418.15	919.15
	1190 Penalties and Interest on Taxes	165.84	199.02
	1510 Interest Earnings	690.57	217.26
	3302 State Payment in Lieu of Taxes - FWP	324.39	323.81
	4800 Federal Revenue in Lieu of Taxes	127.46	46.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		62,565.04	46,647.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	1,054.00	0.00
091	Safety and Security Transfer-Revenue				
	998	School Safety Transfers to Building Reserve Fund			
		61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	0.00	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,054.00	40,000.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	305,816.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,647.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	312,463.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	390.51	878.33
	1111 District Levy - Real Property	9,747.35	31,529.95
	1112 District Levy - Personal Property	83.68	384.32
	1190 Penalties and Interest on Taxes	37.59	49.66
	1510 Interest Earnings	19.25	7.91
	3302 State Payment in Lieu of Taxes - FWP	65.54	47.91
	4800 Federal Revenue in Lieu of Taxes	22.40	34.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,366.32	32,932.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	13,432.68	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	14,776.30
			3XX Purchased Professional and Technical Services	0.00	40.00
			5XX Other Purchased Services	0.00	19,015.60
			6XX Supplies and Materials	0.00	2,815.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,432.68	36,647.25

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					3,065.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,932.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,647.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-649.05	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	159.07	32.40
	2240 County Retirement Distribution	239,914.72	334,944.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		240,073.79	334,976.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	109,394.71	126,458.65
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	9,113.89	9,501.58
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	9,697.66	9,961.90
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	17,318.82	17,956.38
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	16,206.47	15,939.58
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	8,460.35	9,725.24
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	19,926.83	21,871.04
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	27,513.54	30,124.70
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	5,029.76	4,834.64
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	22,576.42	23,121.57
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	4,412.05	4,425.05
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	9,566.84	10,203.59



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
001	Prior Period Adjustment					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		2XX Personal Services - Employee Benefits			12,249.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>271,466.71</u>	<u>284,123.92</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					70,496.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					334,976.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					284,123.92	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					121,349.41	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
023	Great Divide Education Services	
	6100 Material Prior Period Revenue Adjustments	3,200.00
038	Montana Digital Academy	
	1900 Other Revenue from Local Sources	13,153.47
041	Town Pump Grant	
	1900 Other Revenue from Local Sources	600.00
049	Rural Education Achievement Program (REAP)	
	4100 Federal Miscellaneous Grants - Direct from Feds	14,354.00
101	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	2,670.00
111	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	4,230.00
121	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	3,115.00
131	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	3,717.00
144	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,559.00
	6100 Material Prior Period Revenue Adjustments	10,928.68
316	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	20,235.00
317	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	55,220.00
830	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	16,369.00
831	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	16,249.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		174,600.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
023	Great Divide Education Services			
	280	Special Education - Local and State		
		1XXX	Instruction	
			1XX Personal Services - Salaries	3,200.00
			023 Subtotal	3,200.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
038	Montana Digital Academy				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,725.56
			2XX Personal Services - Employee Benefits		888.09
			038 Subtotal		<u>13,613.65</u>
041	Town Pump Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		592.92
			041 Subtotal		<u>592.92</u>
046	A.C.T. Plus Writing Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		276.30
			046 Subtotal		<u>276.30</u>
047	Higher Ed Foundation-Trophy/Athletics				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		51.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		192.05
			047 Subtotal		<u>243.05</u>
049	Rural Education Achievement Program (REAP)				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		3,386.60
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		7,462.40
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		3,115.00
			049 Subtotal		<u>13,964.00</u>
101	Vo Ed Business/Marketing				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		3,677.00
			101 Subtotal		<u>3,677.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
111	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			1XX Personal Services - Salaries		607.78
			2XX Personal Services - Employee Benefits		91.93
			5XX Other Purchased Services		282.00
			6XX Supplies and Materials		4,417.02
			111 Subtotal		5,398.73
121	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		3,659.75
			121 Subtotal		3,659.75
131	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			5XX Other Purchased Services		1,446.79
			6XX Supplies and Materials		4,401.37
			131 Subtotal		5,848.16
143	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			5XX Other Purchased Services		4,821.35
			143 Subtotal		4,821.35
144	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		813.89
			2XX Personal Services - Employee Benefits		134.16
			5XX Other Purchased Services		3,543.72
			6XX Supplies and Materials		6,436.91
			144 Subtotal		10,928.68
316	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		375.37
			316 Subtotal		375.37



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
317	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		37,471.10
			2XX Personal Services - Employee Benefits		15,528.90
			5XX Other Purchased Services		246.24
			6XX Supplies and Materials		1,973.76
			317 Subtotal		55,220.00
831	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		2,380.85
			6XX Supplies and Materials		3,368.15
			7XX Property and Equipment Acquisition		10,500.00
			831 Subtotal		16,249.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					138,067.96

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	-32,849.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	174,600.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138,067.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,682.67	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
023 Great Divide Education Services	3,200.00	3,200.00	0.00
038 Montana Digital Academy	13,153.47	13,613.65	-460.18
041 Town Pump Grant	600.00	592.92	7.08
046 A.C.T. Plus Writing Grant	0.00	276.30	-276.30
047 Higher Ed Foundation-Trophy/Athletics	0.00	243.05	-243.05
049 Rural Education Achievement Program (REAP)	14,354.00	13,964.00	390.00
101 Vo Ed Business/Marketing	2,670.00	3,677.00	-1,007.00
111 Vo Ed Agriculture	4,230.00	5,398.73	-1,168.73
121 Vo Ed Tech Ed/Industrial Arts	3,115.00	3,659.75	-544.75



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
131 Vo Ed Family & Consumer Science	3,717.00	5,848.16	-2,131.16
143 Title II, Part A, Teacher/Principal Train/Recruit	0.00	4,821.35	-4,821.35
144 Title II, Part A, Teacher/Principal Train/Recruit	21,487.68	10,928.68	10,559.00
316 Title I, Part A, Improving Basic Programs	20,235.00	375.37	19,859.63
317 Title I, Part A, Improving Basic Programs	55,220.00	55,220.00	0.00
830 Vo Ed Carl Perkins Basic Grant	16,369.00	0.00	16,369.00
831 Vo Ed Carl Perkins Basic Grant	16,249.00	16,249.00	0.00
Total	174,600.15	138,067.96	36,532.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,175.57	852.33
	1111 District Levy - Real Property	29,596.93	28,418.79
	1112 District Levy - Personal Property	202.43	523.07
	1190 Penalties and Interest on Taxes	78.22	103.66
	1510 Interest Earnings	2.31	3.77
	3302 State Payment in Lieu of Taxes - FWP	154.32	164.38
	4800 Federal Revenue in Lieu of Taxes	62.62	30.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,272.40	30,096.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	22,501.05	24,546.60
			6XX Supplies and Materials	4,145.55	2,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,646.60	26,646.60

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	8,590.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,096.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,646.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,040.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	6,954.96	9,231.23
	1510 Interest Earnings	1.29	0.00
	3260 State Driver's Education Reimbursement	5,133.04	4,695.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,089.29</u>	<u>13,926.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	7,501.00	8,498.00
			2XX Personal Services - Employee Benefits	1,234.41	1,458.60
			4XX Purchased Property Services	1,099.00	982.20
			5XX Other Purchased Services	292.29	752.16
			6XX Supplies and Materials	3,127.11	1,159.75
001	Prior Period Adjustment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	<u>6,158.17</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,411.98</u>	<u>12,850.71</u>

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	-282.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,926.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,850.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	793.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,937.99	2,093.15
	1111 District Levy - Real Property	71,541.26	69,622.66
	1112 District Levy - Personal Property	500.06	1,277.07
	1190 Penalties and Interest on Taxes	194.39	253.14
	1510 Interest Earnings	0.00	0.31
	3281 State Technology Aid	2,033.31	1,920.27
	3302 State Payment in Lieu of Taxes - FWP	404.04	402.28
	3445 State Combined Fund School Block Grant	12,977.97	12,977.97
	3447 SB96 Combined Block Grant Reimbursement	1,557.24	0.00
	4800 Federal Revenue in Lieu of Taxes	158.58	74.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		92,304.84	88,621.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	25,514.84	45,320.15
			4XX Purchased Property Services	0.00	245.00
			5XX Other Purchased Services	0.00	263.52
			6XX Supplies and Materials	5,386.09	42,543.45
			7XX Property and Equipment Acquisition	0.00	16,497.00
		24XX Support Services - School Administration			
			6XX Supplies and Materials	58,867.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				89,768.15	104,869.12



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					2,556.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,621.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					104,869.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-13,691.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.68	0.15
	1925 Innovative Education Payment	0.00	6.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.68</u>	<u>6.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					250.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					256.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	185.13	124.95
	1111 District Levy - Real Property	4,631.17	4,137.91
	1112 District Levy - Personal Property	32.08	79.06
	1190 Penalties and Interest on Taxes	10.28	14.26
	1510 Interest Earnings	4.59	0.86
	3302 State Payment in Lieu of Taxes - FWP	24.89	25.61
	4800 Federal Revenue in Lieu of Taxes	9.93	4.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,898.07</u>	<u>4,387.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	4,662.64	4,662.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,662.64</u>	<u>4,662.64</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	2,114.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,387.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,662.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,839.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.30	8,137.11
	1900 Other Revenue from Local Sources	13.60	0.00
	5110 Sale of Bonds	0.00	4,657,000.00
	5111 Premium on Sale of Bonds	0.00	395,312.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20.90	5,060,449.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	10,500.00
			5XX Other Purchased Services	0.00	88.56
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	0.00	26,210.22
			8XX Other Expenditures	0.00	800.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	365.00
			2XX Personal Services - Employee Benefits	0.00	26.34
			3XX Purchased Professional and Technical Services	0.00	911,696.00
			4XX Purchased Property Services	0.00	2,700.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	952,386.97

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	2,699.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,060,449.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	952,386.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,110,761.84	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,730.49	2,768.60
	1111 District Levy - Real Property	92,788.29	94,870.30
	1112 District Levy - Personal Property	346.96	1,684.95
	1190 Penalties and Interest on Taxes	77.42	279.18
	1510 Interest Earnings	30.60	69.27
	3302 State Payment in Lieu of Taxes - FWP	0.00	551.80
	4800 Federal Revenue in Lieu of Taxes	105.84	102.06
091	Safety and Security Transfer-Revenue		
	5301 School Safety and Security Transfer	0.00	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>96,079.60</u>	<u>140,326.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	540.00	7,800.00
			4XX	Purchased Property Services	0.00	20,178.10
			6XX	Supplies and Materials	0.00	10,028.20
			7XX	Property and Equipment Acquisition	0.00	9,800.00
910	Budget Amendment					
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	3,662.81
			6XX	Supplies and Materials	0.00	96.30
			7XX	Property and Equipment Acquisition	0.00	29,373.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				540.00	80,938.55	



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					96,038.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					140,326.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,938.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					155,426.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	77.87	78.20
	1700 Student Extracurricular Activity Receipts	251,976.89	186,888.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>252,054.76</u>	<u>186,966.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	234,256.71	193,861.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>234,256.71</u>	<u>193,861.54</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	90,241.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,966.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	193,861.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	83,346.47	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	114,334.57	117,191.44
XX	39X	1XXX	112 Certified Teacher Staff Salaries	3,598.64	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	878,856.22	892,888.41
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	13,460.30	8,618.46
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	3,842.10	4,428.28
XX	XXX	26XX	41X Energy Utility Services	85,073.66	93,445.47
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	12,952.68	19,015.60
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	480.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,717.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,717.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,239.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	48,553.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	231,850.36
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	158,871.08	14,776.30	0.00	0.00	0.00
280	1XXX	2XX	34,245.12	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	40.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	273.90	19,015.60	0.00	0.00	0.00
280	1XXX	6XX	1,813.01	2,815.35	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			195,203.11	36,647.25	0.00	0.00	0.00

231,850.36

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	40,637.00	0.00	0.00	0.00	40,637.00
Land Improvements	152,985.00	0.00	0.00	0.00	152,985.00
*** Buildings	3,062,251.00	0.00	911,696.00	0.00	3,973,947.00
Machinery and Equipment	836,624.00	0.00	66,338.00	0.00	902,962.00
Totals at Historical Cost	4,092,497.00	0.00	978,034.00	0.00	5,070,531.00
Depreciation					
Improvement Accum	122,242.00	-1.00	6,211.00	0.00	128,452.00
Building Accum	1,710,281.00	0.00	35,167.00	0.00	1,745,448.00
Machinery and Equipment Accum	619,735.00	0.00	52,606.00	0.00	672,341.00
Total Accumulated Depreciation	2,452,258.00	-1.00	93,984.00	0.00	2,546,241.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,640,239.00	1.00	884,050.00	0.00	2,524,290.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	13,668.00	0.00	0.00
Support Services Students (21XX)	16,016.00	0.00	0.00
Operations and Maintenance (26XX)	33,604.00	0.00	0.00
Extracurricular (34XX, 35XX)	30,696.00	0.00	0.00
Total Depreciation for FY2016	93,984.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	155,191.26	0.00	0.00	3,814.63	151,376.63	0.00	151,376.63
Other Post Employment Benefits	495,498.00	0.00	0.00	0.00	495,498.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	650,689.26	0.00	0.00	3,814.63	646,874.63	0.00	151,376.63
Bond(s)							
02/04/2016	0.00	4,657,000.00	0.00	0.00	4,657,000.00	187,000.00	4,470,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	4,657,000.00	0.00	0.00	4,657,000.00	187,000.00	4,470,000.00

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Trustees' Financial Summary

FY2015-16

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	242,381.34	0.00	34,883.87	207,497.47
Net Pension - TRS	1,578,633.00	303,507.00	0.00	1,882,140.00